

MTUBATUBA MUNICIPALITY



DRAFT BUDGET AND MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

2014/2015

1. MAYORS' REPORT

EXECUTIVE MAYOR OF MTUBATUBA MUNICIPALITY AT THE TABLING OF THE 2013/2014 MTEF DRAFT BUDGET HELD IN THE COUNCIL CHAMBER ON 31 MARCH 2014

INTRODUCTION

We are gathered here today, to table the 2013/2014 Draft Annual Budget in compliance with the requirements of the Municipal Finance Management Act, Act 56 of 2003.

The 2013/2014 budget was prepared under challenging circumstances. It took a lot of effort and creativity to balance the budget. As we are all aware, we are faced with tough economic scenarios locally, nationally and internationally.

We are an aspirant Municipality, and as such we need to sustain growth and minimize the risk of undermining our success as a result of under-investment in the much needed infrastructure.

The 2014/2015 MTREF Budget maps out the road to the successful implementation of projects and programs through sound financial management which is crucial for ensuring the financial sustainability of the municipality. We are obliged to deliver services to our people on a financially sustainable basis, and this, we can only achieve by developing and implementing intervention strategies that enhance continuous improvement in governance and accountability.

For this coming financial year, tough decisions will be taken to ensure that our actions are geared towards improving the lives of many of our poor people. The task ahead, is:

- re-establish ourselves as one of the leading municipalities,
- work with increased determination to tackle the challenges facing our municipality,
- implement projects and programs that are budgeted for and linked to our IDP,
- disengage from activities that are not our core business,
- monitor and evaluate service delivery progress,
- measure and evaluate performance, and
- Make sure that service delivery is prioritized and not compromised.

DEVELOPMENTAL OBJECTIVES FOR THE POLITICAL TERM

Our developmental objectives for the current political term, are geared towards the creation of conducive working environment leveling the playing fields so that, as a Municipal Council, we achieve the following:

- Infrastructure provision, maintenance and upgrade.
- Better audit report by 2014.
- Support and strengthen local economic development, fight poverty and underdevelopment.
- Streamlining youth programmes and skills development in order to fight crime at all levels.
- Empower and capacitate ward committees and other structures to ensure their optimum functionality.
- Build viable, integrated and sustainable human settlements.
- Enhance public participation and public relations.
- Strengthen decentralization of services to all areas within the municipality.
- Strengthen partnership and participation with other government spheres, private sector and all stakeholders in developing and improving the service delivery.

The general outcry from our communities with regard to our budget is the following.

- Is our budget addressing properly the needs of our previously disadvantaged communities?
- Are all women given enough opportunities or will continue to be overlooked due to gender prejudice.

Let us not wait for our communities to complain and react later.

We must open our doors of equal access to our communities and win their trust and hope.

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Our budget must invite Private Sector to join us in investing in the necessary infrastructure provision to meet the basic needs and economic growth of our area. I must remind everybody in this house that as political parties, we represent different constituencies, each one is entitled as any other to enjoy the benefits that will derive from the better society we seek to build with this year's budget.

Let us accept the necessity for change, activate transformation of our society, and avoid the use of the levers of power in our hands to block the process of change.

We must not allow the phenomenon of uncertainty to be imposed on our thinking as a scare crow that frightens us away from the process of changing the way things were done. Change must come and change must be now.

2. RESOLUTIONS

Recommended

1. That the Council approve the draft Budget and Medium Term Revenue and Expenditure Framework (MTREF) commencing in 2014/2015, as working documents for the 2013/2014 budget process.
2. That in terms of Section 22 of the Local Government: Municipal Finance Management Act No. 56 of 2003, an advertisement be placed to invite the local community to submit representations in connection with the Medium Term Revenue and Expenditure Framework (MTREF).
3. That Councilors ensure that this working document be discussed at the respective ward committee meetings.

3. EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were received as part of this year's planning and budget process. Where appropriate, funds were transferred from low to high priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

The budget/IDP process occurred according to the budget timetable approved by Council. This ensured compliance with the LG: MFMA and subsequent circulars in the preparation and approval of the multi-year budget/IDP.

The Budget and Medium Term Revenue and Expenditure Framework (MTREF) was also prepared taking cognizance of the contents of the Local Government: Municipal Finance Management Act No 56 of 2003, Circular No. 70 and the LG:MFMA Budget Formats Guide received from National Treasury.

The main challenges experienced during the compilation of the 2014/2015 Budget and MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy.
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Affordability of capital projects-original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2014/2015 budget and MTREF process.

The following budget principles and guidelines directly informed the compilation of the 2014/2015 Budget and MTREF:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality. In addition, tariffs need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2014/2015 Budget and Medium-term Revenue and Expenditure Framework:

3.1 Consolidated Overview of the 2014/2015 Budget and MTREF

Details	Adjusted Budget 2013/2014. (R)	Budget Year 2014/2015 (R)	Budget Year 2015/2016 (R)	Budget Year 2016/2017 (R)
Total Operating Revenue	105,239,343	135,955,607	170,751,494	178,809,405
Total Operating Expenditure	96,563,635	120,227,455	122,429,153	130,034,449
Surplus/deficit for the year	8,675,708	15,728,152	48,322,341	48,774,956
Total Capital Revenue	32,793,100	30,147,800	29,490,850	30,684,050
Capital Expenditure	39,653,659	45,807,200	74,793,351	75,987,441
Surplus/deficit for the year on Capital	(6,860,559)	(15,659,400)	(45,302,501)	(45,303,391)
Total Surplus/Deficit for the year	1,815,149	68,752	3,019,840	3,471,565

Total operating revenue has grown by 22.59 per cent or R30 716 264 for the 2014/2015 financial year when compared to the 2013/2014 Adjustments Budget. For the two outer years, operational revenue will increase by 20.38 and 4.51 per cent respectively, equating to a total revenue growth of R73 516 062 over the MTREF when compared to the 2013/2014 financial year.

Total operating expenditure for the 2014/2015 financial year has been appropriated at R120 227 455 and translates into a budgeted surplus of R 15 728 152 before capital expenditure. When compared to the 2013/2014 Adjustments Budget, operational expenditure has grown by 19.68 per cent in the 2014/2015 budget and by 1.8 and 5.85 per cent for each of the respective outer years of the MTREF.

The capital budget of R45 807 200 for 2014/2015 is 13.43 per cent more when compared to the 2013/2014 Adjustments Budget. The capital budget is mainly funded from Government grants over the MTREF.

3.2 Operating Revenue Framework

For Mtubatuba Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;

- Growth in the municipality and continued economic development;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each services;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policy of the Municipality.

The following table is a summary of the 2014/2015 Budget and MTREF (classified by main revenue source):

3.2.1 Summary of revenue classified by main revenue source

Details	Adjusted Budget 2013/2014. (R)	Budget Year 2014/2015 (R)	Budget Year 2015/2016 (R)	Budget Year 2016/2017 (R)
Gross: Property Rates		25,854,569	27,170,567	28,542,680
Less: Revenue Forgone		2,269,852	2,385,387	2,505,850
Net Property Rates	21724014	23,584,717	24,785,179	26,036,831
Refuse Removal	3,440,722	4,034,264	4,239,608	4,453,708
Security Services	1,657,950	1,657,950	1,657,950	1,657,950
Hire of Community Halls	105,000	111,300	116,965	122,872
Rental of Billboards	40,013	42,414	44,573	46,824
Rental of Staff Housing	56,453	59,840	62,886	66,062
Site Rentals - Lease	-	603,600	634,323	666,357
Interest Earned - External Investments	400,000	424,000	445,582	468,083
Interest Charged - Outstanding Debtors	4,066,650	4,310,649	4,530,061	4,758,829
Library Fines	3,101	3,287	3,454	3,629
Traffic Fines	153,000	1,741,740	1,830,395	1,922,829
Licences and Permits	2,766,326	2,932,306	3,081,560	3,237,179
Drivers Licences & PDP	290,150	307,559	323,214	339,536
Building Plans Fees	54,900	58,194	61,156	64,244
Burial Fees	120,000	127,200	133,674	140,425
Revenue Clearance Certificates	15,946	16,903	17,763	18,660
Business Licences	-	-	-	-
Sale of Documents	83,226	88,220	92,710	97,392
Gain on Disposal of Assets	1,175,100	4,425,000	4,650,233	4,885,069
Search Fees	12,472	13,220	13,893	14,595
Town Planning Fees	-	-	-	-
Clearing of Plots	-	-	-	-
Other Revenue	910,420	965,045	1,014,166	1,065,381
Transfer Recognized-Operational	68,163,900.00	90,448,200	123,012,150	128,742,950
Total Revenue Excluding Capital Transfer and Contribution	105,239,343	135,955,607	170,751,494	178,809,405

In line with the formats prescribed by the Municipal Budget and reporting regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates property rates increase from R 21 724 014 on the adjustment budget to the net of R 23 584 717 on 2014/2015 Draft budget after deducting revenue forgone .Property Rates calculation are based on the new valuation roll that will be implemented in 2014/2015 financial year. The main increase on budget revenue is mainly contributed by government grants since the municipality is grant dependent.

Operating grants and transfers is the largest revenue source totaling R68 163 900 in the 2013/2014 financial year and steadily increases to R90 448 200 by 2014/2015. Note that the year-on-year growth for the 2014/2015 financial year is 15.66 per cent and then increases to 24.64 and 4.51 per cent in the two outer years. The following tables gives a breakdown of the various operating grants and subsidies allocated to the

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
Equitable Share	60,744,000	81,379,000	116,105,000	121,442,000
Municipal Systems Improvement (MSIG)	890,000	934,000	967,000	1,019,000
Provincialization of Libraries	2,215,000	2,300,000	2,438,000	2,567,000
MTB Library - Cadet	240,000	-	-	-
Municipal Finance Management Grant	1,650,000	1,800,000	1,950,000	2,100,000
EPWP Grant	1,000,000	1,059,000	-	-
National Electrification - Operational	-	1,500,000	-	-
DSR - Sports Facilities (Care Takers)	150,000	-	-	-
Municipal Infrastructure Grant	1,274,900	1,476,200	1,552,150	1,614,950
Sub-Total	68,163,900	90,448,200	123,012,150	128,742,950

3.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2014/2015 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2014/2015 budget and MTREF (Classified per main type of operating expenditure):

3.4.1 Summary of operating expenditure by standard classification item

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
Expenditure by type				
Employee Related Cost	37,767,045	45,300,898	48,924,970	52,838,968
Remuneration of Councilors	10,004,185	10,501,853	11,026,946	11,578,293
Depreciation on assets	6,019,800	7,791,000	8,187,562	8,601,034
Finance Charges	410,000	540,600	568,117	596,806
Contracted Services	10,200,000	11,632,000	12,749,519	13,393,369
Transfers and grants	4,639,778	9,796,097	7,605,465	7,989,541
Other Expenditure	27,522,827	34,665,007	33,366,575	35,036,439
Total Expenditure	96,563,635	120,227,455	122,429,153	130,034,449

The budget allocation for employee related costs for the 2014/2015 financial year totals R 45 300 898 which equals 37.68 per cent of the total operating expenditure. Provision has been made for the following:

6%increase on annual salaries , increase for the three budget years. The amount for salaries include key positions which need to be filled in 2014/2015 financial year or positions highlighted as the critical positions such as Manager Revenue.

Hereunder follows a table reflecting the detail of the employee related costs:

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
Bonuses	1,794,714	2,307,154	2,491,726	2,691,065
Overtime	2,028,975	2,929,257	3,163,598	3,416,685
Travel Allowance	2,384,800	2,906,694	3,139,230	3,390,368
Cell Phone Allowance	106,430	120,000	129,600	139,968
Pension Fund Contribution	4,258,276	4,474,475	4,832,433	5,219,027
Medical Aid Contribution	1,943,670	2,181,135	2,355,626	2,544,076
Housing Subsidy/Allowance	497,586	616,991	666,351	719,659
Stand-By Allowance	-	363,715	392,812	424,237
UIF Contributions	103,935	229,042	247,365	267,155
SDL Contributions	288,224	339,430	366,584	395,911
Bargaining Council Levy	16,523	14,152	15,284	16,507
Group Scheme	-	877,788	948,011	1,023,852
Temp Staff - Trainees	305,000	-	-	-
Sub-Total	37,767,045	45,300,898	48,924,970	52,838,968

The cost associated with the remuneration of councilors is determined by the Minister of Co-Operative Governance and Traditional Affairs, in accordance with the remuneration of Public Bearers Act (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

- Provision for depreciation and asset impairments has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 7 791 000 for the 2014/2015 financial and equates to 6.48 per cent of the total operating expenditure.

- Finance charges consist primarily of the repayment of interest on long term borrowing (cost of capital). Finance charges make up 0.45 per cent R540 600 of operating expenditure excluding annual redemption for 2014/2015 and increases to R 568 117 by 2016/2017.

- Contracted services has been identified as a cost saving area for the municipality. As part of the compilation of the 2014/2015 MTREF this group of expenditure was critically evaluated and operational efficiencies were enforced. In the 2014/2015 financial year, this group of expenditure totals R11 623 000. This expenditure consist of the following the following breakdown:

Assets Protection - St Lucia	R 4,752,000
Security - St Lucia	R 1,500,000
Mtubatuba Town Cleaning	R 960 000
Speed Camera Management Contract	R 760 000
St Lucia Maintenance	R 1 200 000
KwaMsane Streets & Parks	R 1 800 000
Nordale Cleaning	R 660 000
TOTAL	R 11 632 000

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

- Other expenditure comprises of the following:

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
DBSA Loan Repayment	-	1,700,000	-	-
Billing Management	144,000	152,640	160,409	168,510
OHS Implementation	100,000	50,000	52,545	55,199
Audit Fees - External	1,200,000	1,400,000	1,471,260	1,545,559
Audit Fees - Internal	900,000	1,100,000	1,155,990	1,214,367
Bank Charges	140,000	148,400	155,954	163,829
Consumable Stores	816,501	530,200	557,187	585,325
Electricity Charges	229,288	353,667	371,669	390,438
Entertainment & Reception	832	-	-	-
Fuel & Oil	968,000	1,000,000	1,050,900	1,103,970
IDP Expenditure	150,000	200,000	210,180	220,794
Legal Fees	650,000	600,000	630,540	662,382
Membership Fees & Subscriptions	-	40,000	42,036	44,159
Printing & Stationery	479,000	793,980	834,394	876,530
Publicity & Advertising	603,615	250,000	262,725	275,993

Rental - Plant & Equipment	26,250	535,000	562,232	590,624
Subsistence & Travel	3,223,000	2,938,990	3,088,585	3,244,558
Telephone & Communication	752,632	600,000	630,540	662,382
Councillor Training	100,000	200,000	210,180	220,794
Staff Training	320,000	420,000	441,378	463,668
Learnerships	-	360,000	378,324	397,429
Arts & Culture Programmes	57,000	-	-	-
Community Feedback Programmes	257,000	300,000	315,270	331,191
Grants & Donations	3,000	-	-	-
HIV/AIDS Programmes	39,800	150,000	157,635	165,596
Senior Citizens Programmes	-	150,000	157,635	165,596
Sports & Recreation	250,000	300,000	315,270	331,191
Women Empowerment Programmes	-	100,000	105,090	110,397
OVC Programmes	-	50,000	52,545	55,199
Cash Management Costs	108,000	114,480	120,307	126,383
Website Hosting Costs	730,000	420,000	441,378	463,668
GRAP Implementation	2,600,000	-	-	-
Audit Committee Fees	250,000	250,000	262,725	275,993
Bad Debts	353,302	374,500	393,562	413,437
LED Projects	71,000	500,000	525,450	551,985
Waste Management Plan	100,000	-	-	-
Books & Periodicals	-	10,000	10,509	11,040
Consultancy Fees	5,550,000	2,908,000	3,056,017	3,210,346
Disaster Management	30,000	100,000	105,090	110,397
Insurance	400,000	424,000	445,582	468,083
Awareness Campaigns	105,000	111,300	116,965	122,872
Licenses	70,000	220,000	231,198	242,873
Security Systems	200,000	150,000	157,635	165,596
Performance Management System	22,000	-	-	-
Postage & Courier	15,000	35,000	36,782	38,639
Rental - Office Machines	-	1,080,000	1,134,972	1,192,288
Uniforms & Protective Clothing	280,000	350,000	367,815	386,390
Maintenance Plan (CIP)	-	500,000	525,450	551,985
Educational Bursary Fund	-	200,000	210,180	220,794
Youth Development Programmes	-	200,000	210,180	220,794
KZN Planning Development Act	50,000	-	-	-
Debt Collection	110,000	116,600	122,535	128,723
Physically Challenged Programmes	-	100,000	105,090	110,397
Ministers of Religion Programmes	-	50,000	52,545	55,199
Maintenance of Parks & Gardens	3,800,000	-	-	-
Ward Committees	1,140,000	1,140,000	1,198,026	1,258,526

Public Participation	20,000	40,000	42,036	44,159
TOTAL	27,414,220	23,816,757	23,242,500	24,416,246

Provision is made for the following repairs and maintenance:

Description	Adjusted Budget	2014/2015 MTREF			
		2014/2015 Year	Budget	2015/2016 Year	Budget
R & M Buildings	624,000	1,150,000		1,208,535	1,269,566
R & M Community Facilities	200,723	250,000		262,725	275,993
R & M Computers	-	55,650		58,483	61,436
R & M Office Equipment Machinery Furniture	884	420,000		441,378	463,668
R & M Refuse Dump	600,000	1,000,000		300,000	300,000
R & M Storm Water	700,000	1,300,000		1,366,170	1,435,162
R & M Roads	800,000	5,000,000		5,254,500	5,519,852
R & M Sign Boards	-	100,000		105,090	110,397
R & M Vehicle Plant & Equipment	233,000	222,600		233,930	245,744
R & M Cemetery	200,000	300,000		315,270	331,191
R & M Sports Facilities	150,000	150,000		157,635	165,596
R & M Streets Lights	400,000	400,000		420,360	441,588
Sub-Total	3,908,607	10,348,250		10,124,076	10,620,192

Capital Budget

The following guidelines were applied in order to value and prioritize the capital projects:

- In line with the Council's revised IDP
- Carryover of previously approved projects
- Existing Council's resolutions, statutory requirements and services related benefits.
- Provision was made for the basic capital projects to be funded from the equitable share if actual cash is available.

The components of the capital budget are as follows:

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
Infrastructure Other	-	-	-	-
Electricity Reticulation	10,364,020	8,500,000	10,500,000	10,500,000
Sportsfields	1,675,765	4,100,000	13,500,000	14,500,000
Community Assets - Halls	1,770,784	6,100,000	9,076,350	12,155,956
Market Stalls & Other	7,776,499	1,000,000	-	-
Bins & Containers	-	150,000	150,000	150,000
Plant and Equipment	-	-	4,300,000	1,300,000
Motor Vehicles	280,000	2,100,000	1,366,170	1,435,162
Office Equipment	200,000	317,200	333,345	350,179
Furniture and Fittings	500,000	300,000	315,270	331,191
Computer Equipment	120,000	160,000	168,144	176,635
Ammunition	80,000	80,000	84,072	88,318
Buildings	400,000	-	-	-
Sub-Total	39,653,659	45,807,200	74,793,351	75,987,441

The Capital Budget is funded as follows:

Description	Adjusted Budget	2014/2015 MTREF		
		2014/2015 Budget Year	2015/2016 Budget Year	2016/2017 Budget Year
Municipal Infrastructure Grant MIG	24,223,100	28,047,800	29,490,850	30,684,050
National Electrification	8,000,000	-	-	-
Department of Sport & Recreation -Sport Facilities	570,000	2,100,000	-	-
Total Grants Received	32,793,100	30,147,800	29,490,850	30,684,050
Internally Funded	-	15,659,400	45,302,501	45,303,391

Total Capital funding	32,793,100	45,807,200	74,793,351	75,987,441
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Annual Draft Budget Tables

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	15,591	23,178	17,641	21,724	21,724	21,724	-	23,585	24,785	26,037
Service charges	4,619	4,849	4,983	5,919	5,099	5,099	-	5,692	5,898	6,112
Investment revenue	200	72	455	300	400	400	-	424	446	468
Transfers recognised - operational	19,081	45,265	55,096	66,739	68,164	68,164	-	90,448	123,012	128,743
Other own revenue	3,806	6,405	15,353	23,104	9,849	9,849	-	15,806	16,611	17,450
Total Revenue (excluding capital transfers and contributions)	43,296	79,769	93,529	117,786	105,236	105,236	-	135,956	170,751	178,809
Employee costs	20,067	26,325	32,893	56,834	37,767	37,767	-	45,301	48,925	52,839
Remuneration of councillors	2,465	8,312	10,061	-	10,004	1,004	-	10,502	11,027	11,578
Depreciation & asset impairment	6,188	6,914	11,014	7,827	6,020	6,020	-	7,791	8,188	8,601
Finance charges	826	564	978	510	410	410	-	541	568	597
Materials and bulk purchases	5,229	7,408	-	-	3,909	3,909	-	10,348	10,124	10,620
Transfers and grants	-	-	-	-	-	-	-	9,796	7,605	7,990
Other expenditure	26,759	26,080	36,595	57,512	38,364	34,724	-	35,947	35,992	37,809
Total Expenditure	61,534	75,603	91,542	122,683	96,474	83,834	-	120,226	122,429	130,034
Surplus/(Deficit)	(18,237)	4,165	1,988	(4,897)	8,762	21,402	-	15,730	48,323	48,775
Transfers recognised - capital	16,505	19,360	27,130	33,498	32,793	-	-	30,148	29,491	30,684
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	(45,807)	(74,793)	(75,987)
Surplus/(Deficit) after capital transfers & contributions	(1,732)	23,525	29,117	28,601	41,555	21,402	-	70	3,020	3,472
Share of surplus/ (deficit) of associate	-	(2,500)	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1,732)	21,026	29,117	28,601	41,555	21,402	-	70	3,020	3,472
Capital expenditure & funds sources										
Capital expenditure	20,961	22,368	17,482	47,668	39,654	39,654	-	45,807	74,793	75,987
Transfers recognised - capital	20,354	20,811	30,858	30,858	32,793	32,793	-	30,148	29,491	30,684
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	2,516	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	8,025	8,025	-	-	-	-
Total sources of capital funds	22,870	20,811	30,858	30,858	40,818	40,818	-	30,148	29,491	30,684
Financial position										
Total current assets	34,626	30,804	18,446	11,332	-	12,269	-	-	-	-
Total non current assets	116,628	127,613	291,148	157,893	25,684	157,893	-	-	-	-
Total current liabilities	42,838	42,417	65,183	9,180	-	9,180	-	-	-	-
Total non current liabilities	5,757	4,551	6,133	10,366	-	10,366	-	-	-	-
Community wealth/Equity	102,659	111,448	286,557	21,348	-	21,348	-	-	-	-
Cash flows										
Net cash from (used) operating	20,988	19,270	34,911	30,407	-	30,407	-			

KZN275 Mtubatuba - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		49,453	78,280	79,013	121,144	91,728	91,728	118,604	155,269	162,638
Executive and council		153	-	-	16,643	-	-	-	-	-
Budget and treasury office		49,301	78,280	78,717	104,501	91,728	91,728	118,604	155,269	162,638
Corporate services		-	-	296	-	-	-	-	-	-
<i>Community and public safety</i>		2,637	-	4,723	5,221	5,101	5,101	6,342	4,395	4,539
Community and social services		2,637	-	4,723	5,221	5,101	5,101	6,342	4,395	4,539
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,093	-	32,572	40,662	37,762	37,762	37,123	36,339	37,863
Planning and development		70	-	7,721	47	55	55	58	61	64
Road transport		3,023	-	24,851	40,614	37,707	37,707	37,065	36,278	37,799
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		4,619	-	3,536	4,261	3,441	3,441	4,034	4,240	4,454
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		4,619	-	3,536	4,261	3,441	3,441	4,034	4,240	4,454
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	59,802	78,280	119,844	171,288	138,032	138,032	166,103	200,242	209,493
Expenditure - Standard										
<i>Governance and administration</i>		33,161	-	43,427	70,904	54,948	54,948	65,570	67,640	71,629
Executive and council		10,552	-	15,624	21,049	20,722	20,722	25,040	26,517	28,083
Budget and treasury office		18,683	-	22,149	29,911	25,775	25,775	28,833	28,690	30,330
Corporate services		3,925	-	5,654	19,944	8,451	8,451	11,697	12,433	13,216
<i>Community and public safety</i>		15,856	-	16,792	38,463	19,630	19,630	18,181	19,313	20,515
Community and social services		15,856	-	16,792	38,463	19,630	19,630	18,181	19,313	20,515
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11,924	-	27,224	62,947	57,870	57,870	71,546	98,635	101,608
Planning and development		-	-	1,161	27,797	3,866	3,866	4,879	5,226	5,598
Road transport		11,924	-	26,062	35,150	54,004	54,004	66,667	93,408	96,010
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8,565	-	5,702	1,218	3,770	3,770	10,737	11,635	12,270
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		8,565	-	5,702	1,218	3,770	3,770	10,737	11,635	12,270
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	69,507	-	93,145	173,531	136,217	136,217	166,035	197,223	206,022
Surplus/(Deficit) for the year		(9,705)	78,280	26,699	(2,244)	1,815	1,815	69	3,020	3,472

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN275 Mthabuba - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard	1									
<i>Municipal governance and administration</i>		49,453	78,280	79,013	121,144	91,728	91,728	118,604	155,269	162,638
Executive and council		153	-	-	16,643	-	-	-	-	-
Mayor and Council		153	-	-	7,133	-	-	-	-	-
Municipal Manager		49,301	78,280	78,717	104,501	91,728	91,728	118,604	155,269	162,638
Budget and treasury office		-	-	296	-	-	-	-	-	-
Corporate services		-	-	296	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,637	-	4,723	5,221	5,101	5,101	6,342	4,395	4,539
Community and social services		2,637	-	4,723	5,221	5,101	5,101	6,342	4,395	4,539
Libraries and Archives		18	-	2,290	2,458	2,458	2,458	2,303	2,441	2,571
Museums & Art Galleries etc		2,619	-	152	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	2,280	2,763	2,643	2,643	4,039	1,953	1,968
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,093	-	32,572	40,662	37,762	37,762	37,123	36,339	37,863
Planning and development		70	-	7,721	47	55	55	58	61	64
Economic Development/Planning		70	-	7,721	47	55	55	58	61	64
Town Planning/Building		-	-	-	-	-	-	-	-	-
Licensing & Regulation		3,023	-	24,851	40,614	37,707	37,707	37,065	36,278	37,799
Road transport		-	-	19,576	38,041	34,498	34,498	32,083	31,043	32,299
Roads		-	-	-	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		3,023	-	5,275	2,573	3,209	3,209	4,982	5,235	5,500
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		4,619	-	3,536	4,261	3,441	3,441	4,034	4,240	4,454
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution		-	-	-	-	-	-	-	-	-
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		4,619	-	3,536	4,261	3,441	3,441	4,034	4,240	4,454
Solid Waste		4,619	-	3,536	4,261	3,441	3,441	4,034	4,240	4,454
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	59,802	78,280	119,844	171,288	138,032	138,032	166,103	200,242	209,493
Expenditure - Standard										
<i>Municipal governance and administration</i>		33,161	-	43,427	70,904	54,948	54,948	65,570	67,640	71,629
Executive and council		10,552	-	15,624	21,049	20,722	20,722	25,040	26,517	28,083
Mayor and Council		2,465	-	15,624	21,049	10,004	10,004	25,040	26,517	28,083
Municipal Manager		8,087	-	22,149	29,911	10,718	10,718	-	-	-
Budget and treasury office		18,683	-	-	25,775	25,775	25,775	28,833	28,640	30,330
Corporate services		3,925	-	5,854	19,944	8,451	8,451	11,697	12,433	13,216
Human Resources		3,925	-	5,854	19,944	8,451	8,451	11,697	12,433	13,216
Information Technology		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-
Other Admin		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,856	-	16,792	38,463	19,630	19,630	18,181	19,313	20,515
Community and social services		15,856	-	16,792	38,463	19,630	19,630	18,181	19,313	20,515
Libraries and Archives		1,853	-	2,166	279	1,985	1,985	2,370	2,550	2,744
Museums & Art Galleries etc		4,013	-	4,758	-	-	-	-	-	-
Community halls and Facilities		-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums		-	-	-	-	-	-	-	-	-
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		9,991	-	9,869	38,184	17,645	17,645	15,811	16,763	17,770
Other Social		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11,924	-	27,224	62,947	57,870	57,870	71,546	98,635	101,608
Planning and development		-	-	1,161	27,797	3,866	3,866	4,879	5,226	5,598
Economic Development/Planning		-	-	1,161	27,797	3,866	3,866	4,879	5,226	5,598
Town Planning/Building		-	-	-	-	-	-	-	-	-
Licensing & Regulation		11,924	-	26,062	35,150	54,004	54,004	66,667	93,408	96,070
Road transport		4,026	-	15,006	33,921	44,518	44,518	56,893	82,898	84,708
Roads		-	-	-	-	-	-	-	-	-
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		7,999	-	11,056	1,230	9,486	9,486	9,773	10,510	11,302
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8,565	-	5,702	1,218	3,770	3,770	10,737	11,635	12,270
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution		-	-	-	-	-	-	-	-	-
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-
Waste management		8,565	-	5,702	1,218	3,770	3,770	10,737	11,635	12,270

KZN275 Mtubatuba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - Executive and Council		599	1,983	-	16,643	-	-	-	-	-
Vote 2 - Budget and Treasury		15,595	23,598	78,717	63,284	63,284	63,284	118,604	155,287	162,638
Vote 3 - Corporate Services		2,994	2,974	296	-	-	-	-	-	-
Vote 4 - Community Services		4,682	5,950	4,273	14,265	3,025	3,025	6,342	4,395	4,539
Vote 5 - Planning and Economic Development		35,931	64,625	7,721	4,755	55	55	58	61	64
Vote 6 - Roads		-	-	19,576	38,041	34,498	34,498	32,083	31,043	32,299
Vote 7 - Licence and Permits		3,023	-	5,275	8,322	3,209	3,209	4,982	5,235	5,500
Vote 8 - Solid Waste		4,619	-	3,536	9,510	3,441	3,441	4,034	4,240	4,454
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	67,442	99,129	119,394	154,821	107,512	107,512	166,103	200,260	209,493
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		724	1,609	15,624	21,049	20,722	20,722	25,040	26,517	28,083
Vote 2 - Budget and Treasury		18,883	19,150	22,149	29,911	25,775	25,775	28,833	28,690	30,330
Vote 3 - Corporate Services		3,621	2,413	5,654	19,944	8,451	8,451	11,697	12,433	13,216
Vote 4 - Community Services		5,670	4,829	16,792	38,463	19,629	19,629	18,181	19,313	20,515
Vote 5 - Planning and Economic Development		43,453	52,445	1,161	27,797	3,866	3,866	4,879	5,226	5,598
Vote 6 - Roads		-	-	15,006	33,921	44,518	44,518	56,893	82,898	84,708
Vote 7 - Licence and Permits		-	-	11,056	1,230	9,486	9,486	9,773	10,510	11,302
Vote 8 - Solid Waste		8,565	-	5,702	1,218	3,770	3,770	10,737	11,635	12,270
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	80,917	80,447	93,144	173,531	136,217	136,217	166,035	197,223	206,022
Surplus/(Deficit) for the year	2	(13,475)	18,682	26,250	(18,711)	(28,705)	(28,705)	69	3,038	3,472

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KT2675 Municipality - Table A3 Budgetary Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2013/14 Medium Term Revenue & Expenditure Estimates		
			Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	FY13 Forecast	Budget Year 2013/14	Budget Year 2013/14	Budget Year 2013/14
Revenue by Vote											
Vote 1 - Executive and Council			595	1 902	-	18 042	-	-	-	-	-
1.1 - (Name of sub-vote)			595	1 902	-	18 042	-	-	-	-	-
Vote 2 - Budget and Treasury			10 595	21 596	10 717	62 269	62 269	62 269	158 681	158 267	162 038
2.1 - (Name of sub-vote)			10 595	21 596	10 717	62 269	62 269	62 269	158 681	158 267	162 038
Vote 3 - Corporate Services			2 896	2 874	296	-	-	-	-	-	-
3.1 - (Name of sub-vote)			2 896	2 874	296	-	-	-	-	-	-
Vote 4 - Community Services			4 682	5 956	4 273	19 245	1 025	1 025	6 361	6 295	6 539
4.1 - (Name of sub-vote)			4 682	5 956	4 273	19 245	1 025	1 025	6 361	6 295	6 539
Vote 5 - Planning and Economic Development			21 921	64 625	7 723	4 775	55	55	55	61	64
5.1 - (Name of sub-vote)			21 921	64 625	7 723	4 775	55	55	55	61	64
Vote 6 - Roads			-	-	19 276	38 041	38 048	38 048	32 081	33 043	32 299
6.1 - (Name of sub-vote)			-	-	19 276	38 041	38 048	38 048	32 081	33 043	32 299
Vote 7 - Licences and Permits			5 023	-	5 075	8 322	3 289	3 289	4 962	5 229	5 588
7.1 - (Name of sub-vote)			5 023	-	5 075	8 322	3 289	3 289	4 962	5 229	5 588
Vote 8 - Solid Waste			4 691	-	5 536	9 510	5 481	5 481	6 034	6 280	6 454
8.1 - (Name of sub-vote)			4 691	-	5 536	9 510	5 481	5 481	6 034	6 280	6 454
Vote 9 - (NAME OF VOTE 9)			-	-	-	-	-	-	-	-	-
9.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)			-	-	-	-	-	-	-	-	-
10.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)			-	-	-	-	-	-	-	-	-
11.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)			-	-	-	-	-	-	-	-	-
12.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)			-	-	-	-	-	-	-	-	-
13.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)			-	-	-	-	-	-	-	-	-
14.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)			-	-	-	-	-	-	-	-	-
15.1 - (Name of sub-vote)			-	-	-	-	-	-	-	-	-
Total Revenue by Vote											
2			27 482	96 124	119 304	164 233	107 032	107 032	364 101	368 286	387 493
Expenditure by Vote											
Vote 1 - Executive and Council			328	1 808	18 624	21 048	20 722	20 722	20 986	20 517	20 883
1.1 - (Name of sub-vote)			328	1 808	18 624	21 048	20 722	20 722	20 986	20 517	20 883
Vote 2 - Budget and Treasury			18 862	19 168	22 188	29 911	29 775	29 775	28 023	28 046	30 130
2.1 - (Name of sub-vote)			18 862	19 168	22 188	29 911	29 775	29 775	28 023	28 046	30 130
Vote 3 - Corporate Services			3 421	2 413	5 654	19 944	6 451	6 451	11 687	12 423	12 276
3.1 - (Name of sub-vote)			3 421	2 413	5 654	19 944	6 451	6 451	11 687	12 423	12 276
Vote 4 - Community Services			5 426	6 824	16 762	18 462	19 629	19 629	18 181	18 223	20 575
4.1 - (Name of sub-vote)			5 426	6 824	16 762	18 462	19 629	19 629	18 181	18 223	20 575
Vote 5 - Planning and Economic Development			42 423	52 485	9 161	27 797	3 866	3 866	6 879	5 238	5 598
5.1 - (Name of sub-vote)			42 423	52 485	9 161	27 797	3 866	3 866	6 879	5 238	5 598
Vote 6 - Roads			-	-	19 266	33 921	64 038	64 038	56 993	62 698	64 788
6.1 - (Name of sub-vote)			-	-	19 266	33 921	64 038	64 038	56 993	62 698	64 788
Vote 7 - Licences and Permits			-	-	11 556	1 238	4 486	4 486	6 772	10 519	11 382
7.1 - (Name of sub-vote)			-	-	11 556	1 238	4 486	4 486	6 772	10 519	11 382
Vote 8 - Solid Waste			6 565	-	5 182	3 778	3 778	3 778	10 737	11 628	12 278
8.1 - (Name of sub-vote)			6 565	-	5 182	3 778	3 778	3 778	10 737	11 628	12 278

KZN275 Mtubatuba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	13,424	17,205	17,641	21,724	21,724	21,724	–	23,585	24,785	26,037
Property rates - penalties & collection charges		2,168	5,973								
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	3,166	3,416	3,536	4,261	3,441	3,441	–	4,034	4,240	4,454
Service charges - other		1,453	1,433	1,448	1,658	1,658	1,658		1,658	1,658	1,658
Rental of facilities and equipment		270	255	216	161	201	201		817	859	902
Interest earned - external investments		200	72	455	300	400	400		424	446	468
Interest earned - outstanding debtors		–	–	4,126	4,067	4,067	4,067		4,311	4,530	4,759
Dividends received		–	–	–	–	–	–		–	–	–
Fines		199	233	2,321	15,955	153	153		1,745	1,834	1,926
Licences and permits		2,438	2,300	2,958	2,420	3,056	3,056		3,240	3,405	3,577
Agency services		–	–	–	–	–	–		–	–	–
Transfers recognised - operational		19,081	45,265	55,096	66,739	68,164	68,164		90,448	123,012	128,743
Other revenue	2	900	3,616	4,267	339	1,197	1,197	–	1,269	1,333	1,401
Gains on disposal of PPE		–	–	1,465	162	1,175	1,175		4,425	4,650	4,885
Total Revenue (excluding capital transfers and contributions)		43,296	79,769	93,529	117,786	105,236	105,236	–	135,956	170,751	178,809
Expenditure By Type											
Employee related costs	2	20,067	26,325	32,893	56,834	37,767	37,767	–	45,301	48,925	52,839
Remuneration of councillors		2,465	8,312	10,061	–	10,004	1,004		10,502	11,027	11,578
Debt impairment	3	8,417	6,812	6,436	4,867	3,640			375	394	413
Depreciation & asset impairment	2	6,188	6,914	11,014	7,827	6,020	6,020	–	7,791	8,188	8,601
Finance charges		826	564	978	510	410	410		541	568	597
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8	5,229	7,408			3,909	3,909		10,348	10,124	10,620
Contracted services		1,235	–	1,140	13,188	9,800	9,800	–	11,632	12,224	12,841
Transfers and grants		–	–	–	–	–	–	–	9,796	7,605	7,990
Other expenditure	4, 5	17,107	19,268	29,019	39,458	24,924	24,924	–	23,941	23,374	24,555
Loss on disposal of PPE		–	–	–	–	–	–		–	–	–
Total Expenditure		61,534	75,603	91,542	122,683	96,474	83,834	–	120,226	122,429	130,034
Surplus/(Deficit)											
Transfers recognised - capital		(18,237)	4,165	1,988	(4,897)	8,762	21,402	–	15,730	48,323	48,775
Contributions recognised - capital	6	16,505	19,360	27,130	33,498	32,793			30,148	29,491	30,684
Contributed assets		–	–	–	–	–	–	–	(45,807)	(74,793)	(75,987)
Surplus/(Deficit) after capital transfers & contributions		(1,732)	23,525	29,117	28,601	41,555	21,402	–	70	3,020	3,472
Taxation		–	–	–	–	–	–		–	–	–
Surplus/(Deficit) after taxation		(1,732)	23,525	29,117	28,601	41,555	21,402	–	70	3,020	3,472
Attributable to minorities		–	–	–	–	–	–		–	–	–
Surplus/(Deficit) attributable to municipality		(1,732)	23,525	29,117	28,601	41,555	21,402	–	70	3,020	3,472
Share of surplus/ (deficit) of associate	7	–	(2,500)		–	–	–		–	–	–
Surplus/(Deficit) for the year		(1,732)	21,026	29,117	28,601	41,555	21,402	–	70	3,020	3,472

KZN275 Mtubatuba - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 6 - Roads		-	-	-	-	-	-	-	-	-	-
Vote 7 - Licence and Permits		-	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		210	447	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		5,471	5,325	4,836	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,049	671	-	1,332	850	850	-	1,077	1,132	1,189
Vote 4 - Community Services		1,643	1,343	1,469	1,760	1,050	1,050	-	2,000	2,102	2,208
Vote 5 - Planning and Economic Development		12,589	14,583	6,206	200	-	-	-	-	-	-
Vote 6 - Roads		-	-	4,972	27,096	37,504	37,504	-	41,700	69,500	70,500
Vote 7 - Licence and Permits		-	-	-	255	250	250	-	580	610	640
Vote 8 - Solid Waste		-	-	-	-	-	-	-	450	1,450	1,450
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,961	22,370	17,482	30,643	39,654	39,654	-	45,807	74,793	75,987
Total Capital Expenditure - Vote		20,961	22,370	17,482	30,643	39,654	39,654	-	45,807	74,793	75,987
Capital Expenditure - Standard											
Governance and administration		6,730	6,443	4,836	9,663	850	850	-	1,077	1,132	1,189
Executive and council		210	447	-	309	-	-	-	-	-	-
Budget and treasury office		5,471	5,325	4,836	8,023	-	-	-	-	-	-
Corporate services		1,049	671	-	1,332	850	850	-	1,077	1,132	1,189
Community and public safety		1,642	1,342	1,469	2,885	1,300	1,300	-	2,580	2,711	2,848
Community and social services		821	671	1,469	1,760	1,050	1,050	-	2,000	2,102	2,208
Sport and recreation		164	134	-	185	-	-	-	-	-	-
Public safety		49	40	-	255	250	250	-	580	610	640
Housing		575	470	-	648	-	-	-	-	-	-
Health		33	27	-	37	-	-	-	-	-	-
Economic and environmental services		12,589	14,583	11,178	35,120	37,504	37,504	-	41,700	69,500	70,500
Planning and development		3,777	4,375	6,206	6,017	-	-	-	-	-	-
Road transport		7,553	8,750	4,972	27,096	37,504	37,504	-	41,700	69,500	70,500
Environmental protection		1,259	1,458	-	2,006	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	450	1,450	1,450
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	450	1,450	1,450
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	20,961	22,368	17,482	47,668	39,654	39,654	-	45,807	74,793	75,987
Funded by:											
National Government		20,354	20,811	30,858	30,858	32,223	32,223	-	28,048	29,491	30,684
Provincial Government		-	-	-	-	570	570	-	2,100	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	20,354	20,811	30,858	30,858	32,793	32,793	-	30,148	29,491	30,684
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	2,516	-	-	-	8,025	8,025	-	-	-	-
Internally generated funds	7	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	7	22,870	20,811	30,858	30,858	40,818	40,818	-	30,148	29,491	30,684

Table A5: Budgeted Capital Expenditures by vote, standard classification and funding																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
Vote Description	Vote	2010/11			2011/12			2012/13			2013/14			2014/15			2015/16			2016/17			2017/18			2018/19			2019/20			2020/21			2021/22			2022/23			2023/24			2024/25			2025/26			2026/27			2027/28			2028/29			2029/30			2030/31			2031/32			2032/33			2033/34			2034/35			2035/36			2036/37			2037/38			2038/39			2039/40			2040/41			2041/42			2042/43			2043/44			2044/45			2045/46			2046/47			2047/48			2048/49			2049/50			2050/51			2051/52			2052/53			2053/54			2054/55			2055/56			2056/57			2057/58			2058/59			2059/60			2060/61			2061/62			2062/63			2063/64			2064/65			2065/66			2066/67			2067/68			2068/69			2069/70			2070/71			2071/72			2072/73			2073/74			2074/75			2075/76			2076/77			2077/78			2078/79			2079/80			2080/81			2081/82			2082/83			2083/84			2084/85			2085/86			2086/87			2087/88			2088/89			2089/90			2090/91			2091/92			2092/93			2093/94			2094/95			2095/96			2096/97			2097/98			2098/99			2099/00			2100/01			2101/02			2102/03			2103/04			2104/05			2105/06			2106/07			2107/08			2108/09			2109/10			2110/11			2111/12			2112/13			2113/14			2114/15			2115/16			2116/17			2117/18			2118/19			2119/20			2120/21			2121/22			2122/23			2123/24			2124/25			2125/26			2126/27			2127/28			2128/29			2129/30			2130/31			2131/32			2132/33			2133/34			2134/35			2135/36			2136/37			2137/38			2138/39			2139/40			2140/41			2141/42			2142/43			2143/44			2144/45			2145/46			2146/47			2147/48			2148/49			2149/50			2150/51			2151/52			2152/53			2153/54			2154/55			2155/56			2156/57			2157/58			2158/59			2159/60			2160/61			2161/62			2162/63			2163/64			2164/65			2165/66			2166/67			2167/68			2168/69			2169/70			2170/71			2171/72			2172/73			2173/74			2174/75			2175/76			2176/77			2177/78			2178/79			2179/80			2180/81			2181/82			2182/83			2183/84			2184/85			2185/86			2186/87			2187/88			2188/89			2189/90			2190/91			2191/92			2192/93			2193/94			2194/95			2195/96			2196/97			2197/98			2198/99			2199/00			2200/01			2201/02			2202/03			2203/04			2204/05			2205/06			2206/07			2207/08			2208/09			2209/10			2210/11			2211/12			2212/13			2213/14			2214/15			2215/16			2216/17			2217/18			2218/19			2219/20			2220/21			2221/22			2222/23			2223/24			2224/25			2225/26			2226/27			2227/28			2228/29			2229/30			2230/31			2231/32			2232/33			2233/34			2234/35			2235/36			2236/37			2237/38			2238/39			2239/40			2240/41			2241/42			2242/43			2243/44			2244/45			2245/46			2246/47			2247/48			2248/49			2249/50			2250/51			2251/52			2252/53			2253/54			2254/55			2255/56			2256/57			2257/58			2258/59			2259/60			2260/61			2261/62			2262/63			2263/64			2264/65			2265/66			2266/67			2267/68			2268/69			2269/70			2270/71			2271/72			2272/73			2273/74			2274/75			2275/76			2276/77			2277/78			2278/79			2279/80			2280/81			2281/82			2282/83			2283/84			2284/85			2285/86			2286/87			2287/88			2288/89			2289/90			2290/91			2291/92			2292/93			2293/94			2294/95			2295/96			2296/97			2297/98			2298/99			2299/00			2300/01			2301/02			2302/03			2303/04			2304/05			2305/06			2306/07			2307/08			2308/09			2309/10			2310/11			2311/12			2312/13			2313/14			2314/15			2315/16			2316/17			2317/18			2318/19			2319/20			2320/21			2321/22			2322/23			2323/24			2324/25			2325/26			2326/27			2327/28			2328/29			2329/30			2330/31			2331/32			2332/33			2333/34			2334/35			2335/36			2336/37			2337/38			2338/39			2339/40			2340/41			2341/42			2342/43			2343/44			2344/45			2345/46			2346/47			2347/48			2348/49			2349/50			2350/51			2351/52			2352/53			2353/54			2354/55			2355/56			2356/57			2357/58			2358/59			2359/60			2360/61			2361/62			2362/63			2363/64			2364/65			2365/66			2366/67			2367/68			2368/69			2369/70			2370/71			2371/72			2372/73			2373/74			2374/75			2375/76			2376/77			2377/78			2378/79			2379/80			2380/81			2381/82			2382/83			2383/84			2384/85			2385/86			2386/87			2387/88			2388/89			2389/90			2390/91			2391/92			2392/93			2393/94			2394/95			2395/96			2396/97			2397/98			2398/99			2399/00			2400/01			2401/02			2402/03			2403/04			2404/05			2405/06			2406/07			2407/08			2408/09			2409/10			2410/11			2411/12			2412/13			2413/14			2414/15			2415/16			2416/17			2417/18			2418/19			2419/20			2420/21			2421/22			2422/23			2423/24			2424/25			2425/26			2426/27			2427/28			2428/29			2429/30			2430/31			2431/32			2432/33			2433/34			2434/35			2435/36			2436/37			2437/38			2438/39			2439/40			2440/41			2441/42			2442/43			2443/44			2444/45			2445/46			2446/47			2447/48			2448/49			2449/50			2450/51			2451/52			2452/53			2453/54			2454/55			2455/56			2456/57			2457/58			2458/59			2459/60			2460/61			2461/62			2462/63			2463/64			2464/65			2465/66			2466/67			2467/68			2468/69			2469/70			2470/71			2471/72			2472/73			2473/74			2474/75			2475/76			2476/77			2477/78			2478/79			2479/80			2480/81			2481/82			2482/83			2483/84			2484/85			2485/86			2486/87			2487/88			2488/89			2489/90			2490/91			2491/92			2492/93			2493/94			2494/95			2495/96			2496/97			2497/98			2498/99			2499/00			2500/01			2501/02			2502/03			2503/04			2504/05			2505/06			2506/07			2507/08			2508/09			2509/10			2510/11			2511/12			2512/13			2513/14			2514/15			2515/16			2516/17			2517/18			2518/19			2519/20			2520/21			2521/22			2522/23			2523/24			2524/25			2525/26			2526/27			2527/28			2528/29			2529/30			2530/31			2531/32			2532/33			2533/34			2534/35			2535/36			2536/37			2537/38			2538/39			2539/40			2540/41			2541/42			2542/43			2543/44			2544/45			2545/46			2546/47			2547/48			2548/49			2549/50			2550/51			2551/52			2552/53			2553/54			2554/55			2555/56			2556/57			2557/58			2558/59			2559/60			2560/61			2561/62			2562/63			2563/64			2564/65			2565/66			2566/67			2567/68			2568/69			2569/70			2570/71			2571/72			2572/73			2573/74			2574/75			2575/76			2576/77			2577/78			2578/79			2579/80			2580/81			2581/82			2582/83			2583/84			2584/85			2585/86			2586/87			2587/88			2588/89			2589/90			2590/91			2591/92			2592/93			2593/94			2594/95			2595/96			2596/97			2597/98			2598/99			2599/00			2600/01			2601/02			2602/03			2603/04			2604/05			2605/06			2606/07			2607/08			2608/09			2609/10			2610/11			2611/12			2612/13			2613/14			2614/15			2615/16			2616/17			2617/18			2618/19			2619/20			2620/21			2621/22			2622/23			2623/24			2624/25			2625/26			2626/27			2627/28			2628/29			2629/30			2630/31			2631/32			2632/33			2633/34			2634/35			2635/36			2636/37			2637/38			2638/39			2639/40			2640/41			2641/42			2642/43			2643/44			2644/45			2645/46			2646/47			2647/48			2648/49			2649/50			2650/51			2651/52			2652/53			2653/54			2654/55			2655/56			2656/57			2657/58			2658/59			2659/60			2660/61			2661/62			2662/63			2663/64			2664/65			2665/66			2666/67			2667/68			2668/69			2669/70			2670/71			2671/72			2672/73			2673/74			2674/75			2675/76			2676/77			2677/78			2678/79			2679/80			2680/81			2681/82			2682/83			2683/84			2684/85			2685/86			2686/87			2687/88			2688/89			2689/90			2690/91			2691/92			2692/93			2693/94			2694/95			2695/96			2696/97			2697/98			2698/99			2699/00			2700/01			2701/02			2702/03			2703/04			2704/05			2705/06			2706/07			2707/08			2708/09			2709/10			2710/11			2711/12			2712/13			2713/14			2714/15			2715/16			2716/17			2717/18			2718/19			2719/20			2720/21			2721/22			2722/23			2723/24			2724/25			2725/26			2726/27			2727/28			2728/29			2729/30			2730/31			2731/32			2732/33			2733/34			2734/35			2735/36			2736/37			2737/38			2738/39			2739/40			2740/41			2741/42			2742/43			2743/44			2744/45			2745/46			2746/47			2747/48			2748/49			2749/50			2750/51			2751/52			2752/53			2753/54			2754/55			2755/56			2756/57			2757/58			2758/59			2759/60			2760/61			2761/62			2762/63			2763/64			2764/65			2765/66			2766/67			2767/68			2768/69			2769/70			2770/71			2771/72			2772/73			2773/74			2774/75			2775/76			2776/77			2777/78			2778/79			2779/80			2780/81			2781/82			2782/83			2783/84			2784/85			2785/86			2786/87			2787/88			2788/89			2789/90			2790/91			2791/92			2792/93			2793/94			2794/95			2795/96			2796/97			2797/98			2798/99			2799/00			2800/01			2801/02			2802/03			2803/04			2804/05			2805/06			2806/07			2807/08			2808/09			2809/10			2810/11			2811/12			2812/13			2813/14			2814/15			2815/16			2816/17			2817/18			2818/19			2819/20			2820/21			2821/22			2822/23			2823/24			2824/25			2825/26			2826/27			2827/28			2828/29			2829/30			2830/31			2831/32		

KZN275 Mtubatuba - Table A6 Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Current assets											
Cash		4	206	1,633	856		856				
Call investment deposits	1	302	210	–	2,000	–	2,000	–	–	–	–
Consumer debtors	1	6,825	8,477	–	8,476	–	9,413	–	–	–	–
Other debtors		27,495	21,912	4,271							
Current portion of long-term receivables				12,541							
Inventory	2										
Total current assets		34,626	30,804	18,446	11,332	–	12,269	–	–	–	–
Non current assets											
Long-term receivables											
Investments											
Investment property		25,684	25,684	25,684	25,684	25,684	25,684				
Investment in Associate											
Property, plant and equipment	3	90,313	101,326	264,303	131,607	–	131,607	–	–	–	–
Agricultural											
Biological											
Intangible		632	602	141	602		602				
Other non-current assets				1,021							
Total non current assets		116,628	127,613	291,148	157,893	25,684	157,893	–	–	–	–
TOTAL ASSETS		151,254	158,417	309,594	169,225	25,684	170,162	–	–	–	–
LIABILITIES											
Current liabilities											
Bank overdraft	1	5,112	6,931	–							
Borrowing	4	1,303	1,631	1,613	1,500	–	1,500	–	–	–	–
Consumer deposits				14,679							
Trade and other payables	4	32,475	28,015	30,979	6,000	–	6,000	–	–	–	–
Provisions		3,948	5,841	17,913	1,680		1,680				
Total current liabilities		42,838	42,417	65,183	9,180	–	9,180	–	–	–	–
Non current liabilities											
Borrowing		5,757	4,551	3,126	5,866	–	10,366	–	–	–	–
Provisions		–	–	3,007	4,500	–	–	–	–	–	–
Total non current liabilities		5,757	4,551	6,133	10,366	–	10,366	–	–	–	–
TOTAL LIABILITIES		48,595	46,969	71,316	19,546	–	19,546	–	–	–	–
NET ASSETS	5	102,659	111,448	238,278	149,679	25,684	150,616	–	–	–	–
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		81,311	95,092	272,080							
Reserves	4	21,348	16,355	14,478	21,348	–	21,348	–	–	–	–
Minorities' interests		–	–	–							
TOTAL COMMUNITY WEALTH/EQUITY	5	102,659	111,448	286,557	21,348	–	21,348	–	–	–	–

KZN275 Mtubatuba - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		21,224	24,016	25,868	32,273		32,273		36,375	38,113	39,954
Government - operating	1	19,081	45,265	51,368	68,018		68,018		90,448	123,012	128,743
Government - capital	1	16,505	19,360	30,858	32,223		32,223		30,148	29,491	30,684
Interest		200	72	455	4,367		4,367		4,735	4,976	5,227
Dividends		-	-	-	-		-		-	-	-
Payments											
Suppliers and employees		(35,310)	(65,079)	(72,659)	(106,274)		(106,274)		(55,649)	(59,049)	(63,459)
Finance charges		(215)	(564)	(978)	(200)		(200)		-	-	-
Transfers and Grants	1	(497)	(3,800)	-	-		-		(9,796)	(7,605)	(7,990)
NET CASH FROM/(USED) OPERATING ACTIVITIES		20,988	19,270	34,911	30,407	-	30,407	-	96,260	128,938	133,160
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				1,122					4,425	4,650	4,885
Decrease (increase) in non-current debtors		2,823	4,939	(26,487)	5,186		5,186				
Decrease (increase) other non-current receivables		7,000	-	(17)	6,000		6,000				
Decrease (increase) in non-current investments											
Payments											
Capital assets		(22,003)	-	-	33,498		33,498		45,807	74,793	75,987
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12,180)	4,939	(25,382)	44,684	-	44,684	-	50,232	79,444	80,873
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	192	-		-		-	-	-
Borrowing long term/refinancing		2,212	1,987	-	2,537		2,537		-	-	-
Increase (decrease) in consumer deposits		-	-	(2,088)	-		-		-	-	-
Payments											
Repayment of borrowing		(1,000)	-	-	(891)		(891)		-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,212	1,987	(1,895)	1,646	-	1,646	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		10,020	26,196	7,634	76,737	-	76,737	-	146,492	208,381	214,032
Cash/cash equivalents at the year begin:	2		10,020	36,217	856		856			146,492	354,874
Cash/cash equivalents at the year end:	2	10,020	36,217	43,851	77,593	-	77,593	-	146,492	354,874	568,906

References

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	10,020	36,217	43,851	77,593	-	77,593	-	146,492	354,874	568,906
Other current investments > 90 days		(14,826)	(42,731)	(42,217)	(74,737)	-	(74,737)	-	(146,492)	(354,874)	(568,906)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(4,806)	(6,515)	1,633	2,856	-	2,856	-	-	-	-
Application of cash and investments											
Unspent conditional transfers		14,634	11,750	14,052	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	(12,489)	(4,931)	13,900	592	-	(2,558)	-	-	-	-
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		2,145	6,819	27,953	592	-	(2,558)	-	-	-	-
Surplus(shortfall)		(6,951)	(13,333)	(26,320)	2,264	-	5,414	-	-	-	-

1. *Must reconcile with Budgeted Cash Flows*

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Debtors	30,330	21,196	3,026	5,408	-	8,558	-	-	-	-
Creditors due	17,841	16,265	16,926	6,000	-	6,000	-	-	-	-
Total	12,489	4,931	(13,900)	(592)	-	2,558	-	-	-	-

Balance outstanding - debtors	34,320	30,388	4,271	8,476	-	9,413	-	-	-	-
Estimate of debtors' collection rate	88%	70%	71%	64%	0%	91%	0%	89%	89%	89%

Balance (*Insert description; eg sinking fund*)

[illegible]

KZN275 Mtubatuba - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	30,643	39,654	39,654	45,807	74,793	75,987
Infrastructure - Road transport		-	-	-	12,802	16,487	16,487	23,000	35,000	35,000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	5,000	10,364	10,364	8,500	10,500	10,500
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	17,802	26,851	26,851	31,500	45,500	45,500
Community		-	-	-	4,550	3,447	3,447	10,200	22,576	26,656
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	8,291	9,356	9,356	4,107	6,717	3,831
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	12,802	16,487	16,487	23,000	35,000	35,000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	5,000	10,364	10,364	8,500	10,500	10,500
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	17,802	26,851	26,851	31,500	45,500	45,500
Community		-	-	-	4,550	3,447	3,447	10,200	22,576	26,656
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	8,291	9,356	9,356	4,107	6,717	3,831
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	30,643	39,654	39,654	45,807	74,793	75,987
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	9,195			12,802	16,487	16,487	23,000	35,000	35,000
Infrastructure - Electricity					5,000	10,364	10,364	8,500	10,500	10,500
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					11,572	11,885	11,885	13,450	28,393	29,541
Infrastructure		9,195	-	-	29,374	38,736	38,736	44,950	73,893	75,041
Community		2,090			52,602					
Heritage assets		875			585					
Investment properties		25,684	25,684	25,684	25,684	25,684	25,684	-	-	-
Other assets					1,269	900	900	817	901	946
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		632	602	141	602	-	602	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	38,475	26,286	25,825	110,117	65,320	65,922	45,767	74,793	75,987
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	6,188	6,914	11,014	7,827	6,020	6,020	7,791	8,188	8,601
Repairs and Maintenance by Asset Class		-	-	-	4,615	4,192	4,192	10,348	10,125	10,620
Infrastructure - Road transport		-	-	-	1,650	1,500	1,500	6,300	6,621	6,955
Infrastructure - Electricity		-	-	-	800	400	400	400	420	442
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	2,450	1,900	1,900	6,700	7,041	7,397
Community		-	-	-	300	350	350	450	473	497
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	-	1,865	1,942	1,942	3,198	2,611	2,727
TOTAL EXPENDITURE OTHER ITEMS		6,188	6,914	11,014	12,442	10,212	10,212	18,139	18,312	19,221
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	3.5%	0.0%	3.2%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	4.0%	6.0%	6.0%	23.0%	14.0%	14.0%

KZN275 Mtubatuba - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		2,629								
<i>Minimum Service Level and Above sub-total</i>		2,629	-	-	-	-	-	-	-	-
Removed less frequently than once a week		203								
Using communal refuse dump		237								
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		440	-	-	-	-	-	-	-	-
Total number of households	5	3,069	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area